

51A128 (3-05)

Commonwealth of Kentucky
DEPARTMENT OF REVENUE

**SOLID WASTE RECYCLING MACHINERY
EXEMPTION CERTIFICATE**

IMPORTANT
*Not Valid Unless
Completed*

This certificate may be issued by a business, industry or organization for those purchases of machinery or equipment which qualify for exemption from sales and use tax under Kentucky Revised Statute 139.480(23).

THE UNDERSIGNED HEREBY CERTIFIES: That the machinery or equipment to be purchased, leased or rented from

Name of Vendor, Lessor or Renter

Address

constitutes machinery or equipment to be primarily used for recycling purposes to collect, source separate, compress, bale, shred or otherwise handle waste material.

The undersigned agrees that in the event the property is not used for an exempt purpose, it is understood that the undersigned is required to pay the sales and use tax measured by the purchase price of the property and that penalties provided in KRS 139.990 and other applicable laws will apply.

Name of Business or Organization

Name of Contractor Under Contract With the Business or Organization

Sales Tax Permit, Exemption or Federal Employer Identification Number

Name of Subcontractor *(If Applicable)*

By _____
Signature Title

By _____
Signature Title

Date _____

Date _____

Address _____

Address _____

Caution: A seller of tangible personal property accepting or soliciting certificates shall be relieved from the sales and use tax only if he maintains a file of these certificates for a period of no less than four years as provided by KRS 139.720.

